



M E M O R A N D U M
BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR

TO: Honorable Barbara Carey-Shuler, Ed.D.

DATE: December 13, 2004

FROM: Charles Anderson, CPA
Commission Auditor

SUBJECT: Additional Procurement
Information

The Office of the Inspector General (OIG) refers to their 2003 Annual Report and the accompanying press release (Attachments #1 & 2) as the bases for their response to our inquiry regarding the incidence of fraud and abuse by county employees in procurement matters. Specifically, the OIG refers to:

- Pages 5-14 of the Annual Report for examples of the types of cases investigated, and
- Pages 25-38 for examples of their published reports, particularly the JMH audit on page 29.

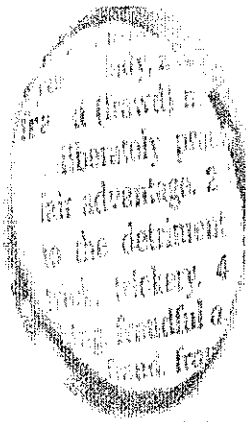
In addition, the OIG provided the below listed update to reflect activity through August 31, 2004.

- 128 total arrests (including non-county employees), fall 1998 through August 31, 2004, including:
 - 44 to date in calendar year 2004
 - 19 in calendar year 2003
- \$30 million in questionable costs through the end of calendar year 2003, with updated costs to be released at the end of 2004.

Attachments:

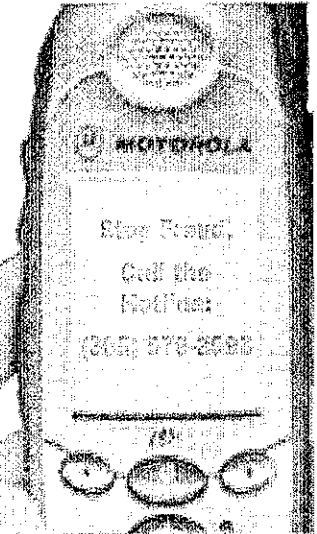
- #1 Press Release of May 6, 2004, "Office of the Inspector General Releases Annual Report--\$30 Million in Questionable Costs Identified"
- #2 Office of the Inspector General *Annual Report 2003*.

c: Honorable Chairman Joe A. Martinez
and Members, Board of County Commissioners
Honorable Carlos Alvarez, Mayor
George M. Burgess, County Manager
Robert A. Ginsburg, County Attorney
Kay Sullivan, Director, Clerk of the Board Division



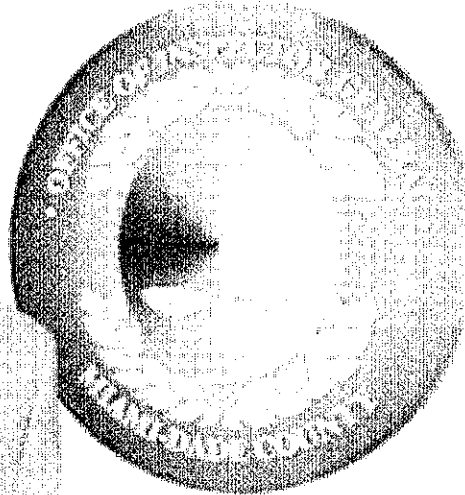
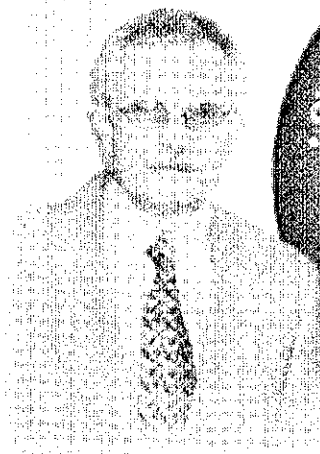
Miami-Dade County Office of the Inspector General

Annual Report 2003



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2003 ANNUAL REPORT



I am pleased to present the Office of the Inspector General's 2003 Annual Report. This report highlights some of our accomplishments by describing several important investigations, audits, and initiatives. I hope it also helps you better understand our mission and vision. Our primary goal is to restore the public's trust in government by enforcing honesty and integrity in the business practices and policies of our County's projects, programs and contracts. I believe this report demonstrates that we are making significant progress in achieving this objective.

Finally, I want to express my appreciation for the continued support my office has received from elected officials, County staff, the Dade County State Attorney's Office, and, most importantly, from the public.

Very truly yours,

A handwritten signature in dark ink, which appears to read "Christopher P. Mazzella". The signature is written in a cursive, flowing style.

Christopher Mazzella
Inspector General

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WHAT WE DO

Offices of Inspectors General (OIG) are commonly known as "watchdog" agencies and are found at all levels of local, state and federal government.

In Miami-Dade, the OIG has oversight of over 40 County departments, including Aviation, the Seaport, Transit, Housing, Community and Economic Development, Water and Sewer, Solid Waste, and Public Works. The OIG also oversees the County's Public Health Trust (Jackson Memorial Hospital).

The Miami-Dade Inspector General has authority to review past, present and proposed County and Public Health Trust programs, accounts, records, contracts, and transactions. The OIG investigates allegations of fraud, waste, abuse and misconduct among public officials, County employees, and contractors and vendors doing business with the County. The OIG also has the power to report on and recommend to County government whether a particular program, contract or transaction is financially sound, reasonable, necessary or operationally deficient. The OIG may conduct random audits and provide general oversight of department programs and large-scale construction projects.

The OIG Investigations Unit staff is comprised of special agents representing various diverse investigative backgrounds and disciplines. For instance, some special agents have traditional law enforcement backgrounds with emphasis in white-collar fraud investigations. Other special agents are former state criminal investigators with investigative backgrounds in the insurance, banking, and financial services industries. We also have agents with backgrounds in professional compliance and other government regulated professions. Two investigative analysts, charged with maintaining the necessary investigative databases to further the objectives of the unit, support investigations.

The **OIG Audit Unit** concentrates audit resources on distinct aspects of County contracts and projects. The unit also provides proactive audit assistance to support the OIG's oversight function. In addition to conducting audits, OIG audit staff also assists other OIG units by participating in reviews, studies and evaluations. The unit also assists with cases requiring investigative and forensic accounting.



The Office of the Inspector General's Audit Team

The **OIG Legal Unit** reviews proposed ordinances and resolutions to provide the Inspector General with an independent legal assessment of the possible potential impact of legislative items. The legal unit also reviews County contracts, and usually includes an assessment of the contract's rights and liabilities, as well as its efficiency and cost effectiveness. The legal unit provides a summer Law Clerk Internship Program with an emphasis on recruiting from Florida law schools.

In addition to providing legal counsel to the Inspector General, the legal unit primarily assists the investigations unit in assessing the strengths and weaknesses of any investigation with potential civil, administrative or criminal implications.

For more information about the Office of the Inspector General and what we do, please go on-line and visit our website at www.miamidadeig.org.

REPORT FRAUD: Complaints and Referrals

As a service to the citizens of Miami-Dade County, the OIG recently created a whole new look for its website. Please be sure to visit our website to learn more about the history of the office, what we do, our staff, our units, and ordinances and legislation. We have addressed in a special section the most *Frequently Asked Questions (FAQ's)* posed by our visitors. Visit the *Links* section for instant connections to other key governmental agencies. All of our press releases and annual reports, and the majority of our public reports can be found and printed directly from the website. Most importantly, Miami-Dade County citizens and County employees, vendors and contractors can confidentially **REPORT FRAUD** directly through our website.

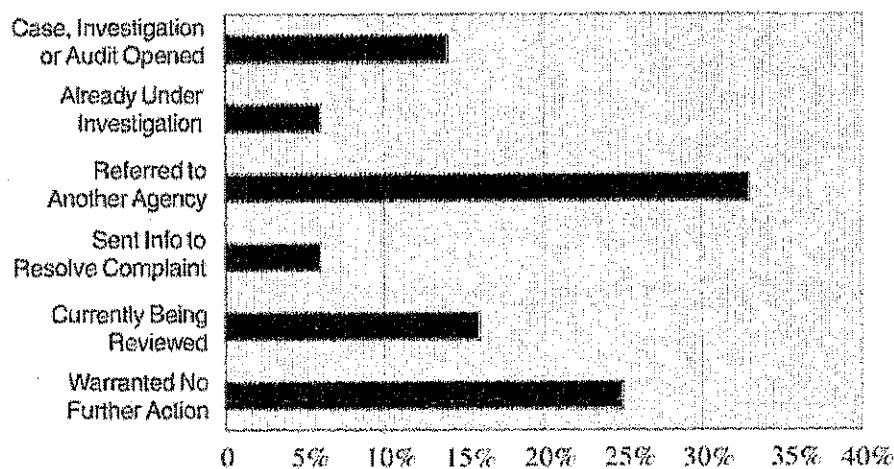


To encourage the public to report fraud by calling our special FRAUD HOTLINE or by going on-line to report fraud via our website, the OIG is embarking on a public awareness campaign during the coming year. Look for our posters on Miami-Dade Metro-rail trains and on Miami-Dade Transit buses. We also encourage citizens to REPORT FRAUD by mailing their complaints to our office.

In 2003, we received 201 fraud complaints from the community through letters, faxes and via the OIG website. Of these, almost 14% led to the initiation of a case, audit or inquiry. Six percent related to matters already under investigation by the OIG, and 33% were referred to other agencies having the appropriate jurisdiction. Six percent of the complainants received immediate and helpful information to resolve their complaint. No action was warranted on 25% of the complaints, and the remaining 16% are being reviewed at this time, but are not yet a formal investigation or audit.

FRAUD HOTLINE complaints are handled by our special agents who offer immediate information and assistance to callers. Hotline calls during 2003 resulted in the opening of seven cases and the referral of six complaints to other governmental agencies.

OIG Website and Written Complaints



QUESTIONABLE COSTS, SAVINGS, AND RESTITUTION

OIG investigations, audits and reviews have identified questionable costs and savings of almost \$30 million since the Office's inception. Thus far, in fiscal year 2003-2004, the Office has identified **over \$19 million** in savings and questionable costs.

Encouraging progress has been made in the fight against waste and abuse within our County government, with measurable achievements and success in eliminating fraud discovered in such areas as:

- ◆ Construction Fraud
- ◆ Fraudulent Overbilling
- ◆ Water Theft
- ◆ Delinquent Loans
- ◆ Overtime Abuse
- ◆ Kickbacks
- ◆ Mortgage Fraud

Highlights of some of the successful investigations that have led to thousands of dollars in savings:

- Uncovered multi-million dollar construction fraud resulting in recovery of funds and debarring the identified vendors from further County business. Averted over \$7 million in potential fraud losses in a \$450 million dollar pump sewer station overhaul project.
- Exposed County water theft pilfered by individuals and businesses, with projected recovery of millions, resulting in multiple arrests and a new water anti-theft ordinance. This resulted in the establishment of a nationally recognized Tampering Enforcement Program. Since the inception of the program, over 3,900 citations for water meter tampering have been issued.

- Uncovered a scandal involving over \$3 million in unpaid County loans, dating back to 1992, resulting in the enactment of a "deadbeat" ordinance that prohibits vendors and contractors who owe the County money from getting further County contracts. Close to \$1 million has already been recovered.
- Exposed fraudulent over-billing by a fire extinguisher servicing vendor resulting in a settlement of \$138,000.
- The OIG's overtime accountability study resulted in reforms that saved over \$540,000 in the Aviation Department's Landside Operations Division.
- A joint investigation of zoning corruption within Community Council 11 resulted in two arrests, and the seizure of a residence valued at \$470,000 used for corrupt payments.
- Federal authorities, with the assistance of the OIG, recovered over \$200,000 in a case involving a mortgage broker who falsified the mortgage loan application of a County employee, which led to the discovery of a much broader scheme to defraud banks.
- Recovered \$40,000 in a case of overbilling by a pavement and asphalt contractor who overcharged the County for the amount of asphalt laid.

2003 INVESTIGATIONS RESULTING IN ARREST

The OIG remains proud of the strong record in successful criminal prosecutions of its criminal investigative cases. The Dade County State Attorney's Office has played a pivotal role in this effort. To date, all cases have been resolved or are pending court proceedings; no cases have been dismissed. Since its inception in 1998, OIG investigations have resulted in 84 arrests, 19 of which took place in 2003.

Of the 19 arrests in 2003, individuals employed by the County or contracting with the County were charged with various crimes including Official Misconduct, Bribery, Grand Theft, Organized Scheme to Defraud, Money Laundering, Notary Fraud, Unlicensed Practice of Architecture/Engineering, and Perjury. One investigation resulted in an unprecedented extradition of an ex-County official from a foreign country to face criminal charges. Of these 19 arrests, 16 still face court proceedings. In one case the defendant plead guilty and was ordered to pay restitution in the amount of \$82,162 and an additional \$10,000 in investigative costs.

The following highlight some of the OIG's criminal investigations of 2003.

COUNTY FIRE EXTINGUISHER REPAIR AND SERVICING FRAUD

On June 5, 2003, two principals of a company in Hialeah that repaired and serviced thousands of fire extinguishers for the

County and the City of Miami were each charged with Organized Scheme to Defraud over \$50,000, Grand Theft of over \$100,000, and with Aggravated White Collar Crime, all first degree felonies.

The OIG determined that for two years the defendants consistently used fraudulent billing practices to defraud the City of Miami and the County. As part of its investigation, with the assistance of the Miami-Dade County Fire Rescue and Water and Sewer Departments, the OIG secretly marked various parts of 32 fire extinguishers with invisible ink. The fire extinguishers, purportedly coming from the Miami-Dade County Fire Rescue and Water and Sewer Departments, were then delivered to the vendor for routine maintenance servicing. A post-servicing inspection of the 32 fire extinguishers revealed that the vendor submitted fraudulent invoices for a substantial number of these fire extinguishers. The OIG investigation also sampled a number of randomly selected invoices submitted by the vendor and found a substantial portion of these invoices to be fraudulent.

OIG Special Agents also determined that two fire equipment dealer licenses from the State of Florida were obtained after one of the defendants provided the State with false information about his criminal history. He renewed these two licenses in January 2002, and again supplied false information about his criminal history. The

vendor thereby used the fraudulently obtained dealer licenses to qualify it to obtain a lucrative City of Miami contract valued at over \$70,000.

In 2002, Miami-Dade County began using the City of Miami's service contract with the Hialeah company and paid them over \$700,000 to service its own fire extinguishers because it had to cancel its own contract with another fire extinguisher repair company after the OIG detected that this company had fraudulently billed the County (reported in OIG 2001 Annual Report). The OIG investigation led to the rejection of a new County contract due to be awarded to the Hialeah firm for services valued at \$110,700. The outcome of this investigation is pending court action.

COUNTY FIRE RESCUE ENGINEER RUNNING A SECRET OUTSIDE BUSINESS

In February 2003, a Miami-Dade County engineer in the Fire Rescue Department was arrested and charged on 38 counts including Bribery, Money Laundering, Organized Scheme to Defraud, Perjury and other serious crimes. The OIG investigation determined that while he was a County official, he secretly owned and operated two companies that drafted fire sprinkler plans. His businesses received over a million dollars in compensation since July 1998 for producing fire sprinkler plans for at least 18 different companies. The County requires employees to file an outside employment disclosure form with the Department of Elections, which the subject failed to do, and he also failed to disclose his outside business to his department.

As a County engineer, he was actually responsible for reviewing and approving some of the same fire sprinkler plans that his own business had prepared. Further investigation revealed that

this subject solicited business for his outside company from County vendors whose plans he was approving. The employee also solicited bribes from these County vendors. As a result of the investigation, the employee was suspended from his job and later resigned.

In April of 2003, OIG Special Agents obtained a second warrant for this individual's arrest after determining that he had solicited three of his employees and a client to falsely testify on his behalf. The former County employee then fled the County during court proceedings. The OIG's pursuit and investigation into his whereabouts culminated in his unprecedented extradition from Hungary, where he fled. U.S. Marshals escorted him back to this country and he was transferred into the custody of local law enforcement and booked into the Dade County Jail.

ARREST IN JURY DUTY SCAM

In December 2003, an OIG investigation led to the arrest of a County employee on charges of Grand Theft and Official Misconduct. The former Court Records Specialist with the Miami-Dade Clerk of the Circuit and County Courts had falsely claimed to be on Federal jury service for almost six months while collecting a County paycheck. The employee provided his supervisor with a copy of the summons for jury service that he received in April from the United States District Court, Southern District of Florida. During the employee's entire absence from work, his supervisors and co-workers thought he was serving on a jury. He dropped by the office during what he told his co-workers were lunch breaks to pick up his pay stubs, and repeatedly told supervisors that he would provide documentation of his jury service at the conclusion of the trial.

In September, a supervisor left the employee a message requesting proof of his jury service. He reported to work the following Monday and stated that his jury service was not over and that he

would have to call Federal court once a week for possible continued jury duty service. In October, after repeated requests to provide proof of jury service, he faxed in a resignation letter.

The OIG investigation determined that the employee, although summoned, was never required to appear and did not in fact appear for jury duty in Federal Court. County records show that the employee was paid a total of \$17,388.47 in salary and benefits from the time he claimed to be on jury service until his actual return to work and subsequent resignation. The outcome of this investigation is pending court action.

AIRPORT CONSULTANT/LOBBYIST ARRESTED ON FRAUD CHARGES

As a result of an OIG investigation, in March 2003 a well-known lobbyist and consultant was charged with 75 counts of Illegal Credit Card Factoring totaling over \$527,000 in false credit card charges to the American Express Credit Card Company, resulting in losses of over \$140,000. The lobbyist was a sub-holder of the account; his daughter was the main account holder. The lobbyist directed his brother to submit bogus invoices for non-existent purchases under his brother's business, and then had his brother disperse the electronic American Express payments back to family members, his associates or their business, or to himself. The lobbyist was arrested again in June 2003, after additional OIG investigation

determined that he pocketed hundreds of thousands of dollars given to him as a lobbyist from companies seeking business in Miami-Dade County. He represented to his clients that this money would be used to buy expensive gifts and lavish dinners for County public officials. The OIG investigation revealed that he pocketed most of this money for himself and did not distribute any gifts to public officials. He funneled the money paid to him through several corporate bank accounts which he controlled. The outcome of these two arrests is pending court action.

Comments of the Inspector General Concerning Lobbyist Arrest

I must unfortunately stress that this case highlights the discouraging persistence of the perception that public officials must somehow be rewarded



Inspector General Mazzella

as a quid pro quo for doing business in Miami-Dade County. This perception is evident because prominent companies hired him as their lobbyist and willingly gave him exorbitant amounts of money to buy expensive gifts for public officials and to wine and dine them at upscale restaurants in New York City, Miami and Spain, even though such conduct would have been clearly inappropriate and illegal.

To help remedy this situation, I respectfully recommend that the Board revisit enacting legislation requiring County lobbyists to disclose their lobbying fees, including success, contingency, and retainer fees, and lobbying expenses regardless of who ends up ultimately paying for the expense. This legislation should also require all County contractors and vendors to disclose any expenses incurred in acquiring County contracts or work. Expenses in this regard include (1) payments to lobbyists and/or consultants, (2) any arrangements with any unrelated individuals or entities pertaining to the sharing of any profits, fees or compensation, i.e., success or contingency fees, received from or in relation to the engagement, and (3) any other payments or expenditures made to or for any County official or employee, i.e., gifts, travel, and meals, irrespective of the purpose or reason for the payment or expenditure. These expense-reporting requirements must stay in effect for the duration of the contract.

BUILDING & ZONING

OIG special agents have been focusing on a widespread scheme involving contractors who obtained false Certificates of Completion and/or Occupancy from former and current County employees. The OIG anticipates that some dozen arrests will be made before the investigation concludes.

The first arrest involved the president of a company in the business of expediting commercial and residential building plans and obtaining Certificates of Completion and/or Occupancy. He was charged with Grand Theft and Practicing Engineering without a License. He fraudulently obtained a Certificate of Completion without obtaining the proper inspections. He later tried to cover up his fraudulent activities by obtaining an As-Built Certificate obtained by falsifying specifications in his representation to a licensed engineer.

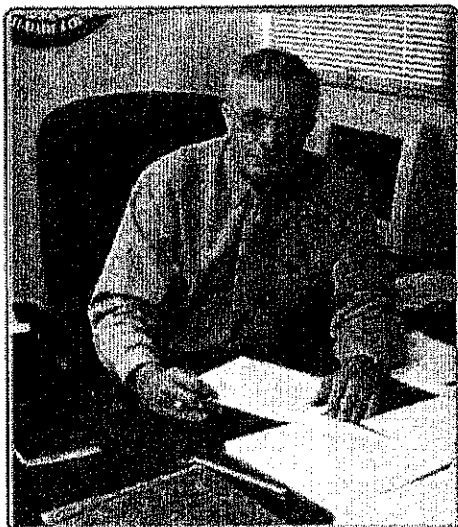
The second individual arrested, president of a project management firm for residential and commercial construction, was charged with Grand Theft after he obtained a fraudulent Certificate of Completion without the required inspections for the electrical, plumbing, mechanical and building permits. At the request of the OIG, the Planning and Zoning Department issued letters to the owners requiring proof of inspections, so to cover up his misdeeds he went to a third individual, a general contractor. The general contractor became the third arrested, charged with Notary Fraud, after he forged the property owner's signature on an application for a building permit.

The general contractor's son worked for his father's company, and became the fourth arrest, stemming from a fraudulently obtained Certificate of Completion for a different residential construction

project. A building inspector denied approval on the final inspection, so the son used his credit card to buy a Certificate of Completion, issued by a corrupt planning and zoning employee who overrode the inspection requirements. At the OIG's request, the Building Department and Planning and Zoning Department requested proof of the inspections, and the son used his credit card again to buy a second Certificate of Completion on the residential construction project, without obtaining the proper inspections.

This investigation is ongoing, and a thorough review of practices of the Planning and Zoning Department is underway. In an unrelated case, a Planning Technician was also charged with Official Misconduct and Grand Theft after the OIG's investigation discovered that he had pocketed the proceeds from the sale of maps by a member of the public. He provided the customer with a hand generated receipt, but recorded a lesser amount in the County's computerized collection system.

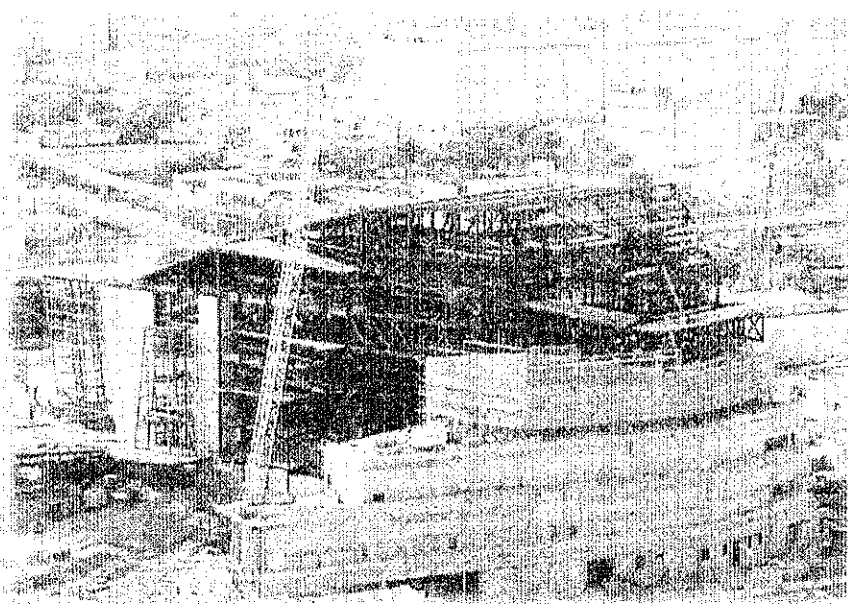
Comments Regarding Building and Zoning Arrests



Inspector General Mazzella

According to Inspector General Christopher Mazzella, there may very well be hundreds of structures, including homes and businesses, that have received Occupancy and/or Completion Certificates illegally, thereby exposing the community to considerable public safety concerns. In a number of circumstances, the OIG also found that some innocent homebuyers purchased residences that were renovated or newly constructed without knowing that the

Certificates of Completion were issued illegally. It may now cost these homeowners thousands of dollars to correct building deficiencies and bring their dwellings into compliance with the Building Code.



OIG Audit Activity at the Performing Arts Center (PAC)

In September 2001, the Miami-Dade Board of County Commissioners approved a \$254.6 million contract with Performing Arts Center Builders (PACB), a joint venture comprised of Odebrecht Construction, Inc., the Haskell Company, and Ellis-Don Construction to construct the PAC. Additional County funding of approximately \$100 million was set aside to cover the County's "soft" costs for its management office (PACMO), the project's architect (Cesar Pelli & Associates), other various County consultants to the project, a project contingency fund, as well as other project costs.

In June 2001, the OIG established a satellite office at PACMO's offices to conduct oversight of the project. The satellite office is located at 1444 Biscayne Blvd, Suite 202, Miami, Florida. The OIG has kept one full-time representative at the satellite. Between September 2002 and November 2003, two OIG auditors were also stationed full-time at the PAC, resulting in the release of two substantial audit reports of the project.

The OIG's first audit focused on selected financial issues and contract reporting requirements related to PACB's performance under its contract. A final report was issued in March 2003, which included OIG comments and findings on the cost and quantity of PACB potential change orders, the project's new forecasted completion date, PACB's contract requirements on record keeping and reporting with respect to superintendents' daily reports and monthly utilization reports, and PACB's compliance with and reporting on Community Small Business Enterprise and Comprehensive Employment Strategy Agreement program goals.

The OIG's second audit was issued in final form in November 2003. It addressed the construction manager's contractually stipulated obligations of instituting a Quality Control Program (QC Program). The OIG audited PACB's compliance with the requirements for QC Program organization, field staff professional qualifications, record keeping and reporting. The OIG's audit resulted in the construction manager revising its QC Program to address the identified record keeping deficiencies. PACB has also notably stepped up staffing of QC-related personnel as a result of the OIG's audit.

The following pages summarize in detail the findings, recommendations and results of each audit.

Audit of PACB Construction Management Services

This OIG audit, which was released in March 2003, focused on the construction management services contract between the County and PACB. The audit addressed several areas, most notably potential change orders, general conditions costs, and Community Small Business Enterprise (CSBE) utilization and reporting.

The audit found that as of November 2002, PACB expected an overall positive cash flow and profit of approximately \$12 million. This projection included PACB's forecast that the project would be delayed approximately seven months. The original contract completion date of October 2004 was pushed back to May 2005. Furthermore, PACB estimated that potential change orders (PCOs) and related costs requiring funding were expected to approximate \$25.5 million.

PACB had a guaranteed maximum price lump-sum general conditions costs contract amount of \$22,129,495 to be used over the contract period. However, OIG auditors found that PACB was averaging approximately \$652,376 monthly in general conditions costs and would eventually overspend the lump-sum amount by \$1,356,040. With a seven-month delay period, additional general conditions costs could amount to \$4.6 million above the contract lump-sum amount. The OIG believes that additional general conditions costs and PCOs, combined with the seven-month delay, will adversely affect PACB's profit margin.

The audit further revealed that the Superintendents' Daily Reports were not submitted in a timely or consistent manner to the Owner and Architect. Neither CSBE Construction Management Services nor CSBE Construction Services submitted monthly utilization reports (MURs) on a timely basis, as required by County ordinance, to the Department of Business Development (DBD).

Moreover, data reported in the MURs was incorrect and did not adequately reflect actual amounts paid to either CSBE Construction Management or Construction Services subcontractors. The OIG auditors did note, however, that this was only a reporting problem in that actual payments to CSBE subcontractors were accurate. PACB has been both efficient and effective in processing CSBE subcontractor payments. The OIG was informed that a verbal agreement was made with the on-site DBD representative to allow PACB to submit the required MURs at the same time it submits its payment applications to the County. This understanding enabled the amounts reported on the MURs and the amounts requisitioned on the payment applications to more closely correspond. Therefore, while the MURs are technically late per County ordinance, they were submitted in accordance with the verbal agreement provided by DBD.

Miami-Dade County and the City of Miami entered into an agreement called the Comprehensive Employment Strategy Agreement (CESA) to ensure that PACB and its subcontractors utilize the City of Miami's Office of Workforce Development (OWD) to hire both unemployed and underemployed individuals residing in designated priority zones. A total of four zones were designated, with permanent residents of priority zone number one receiving recruitment priority by PACB and/or its subcontractors.

The audit assessed the methods of communication used by PACB to inform residents in priority zone number one, the methods used to educate and communicate with its subcontractors regarding the hiring of residents in priority zone number one, and to assess how effective PACB's efforts were. PACB provided documentation that it held seminars with its subcontractors and sent out letters to its subcontractors to utilize the services of OWD. PACB also stated that it made verbal agreements with PAVE (a local education and training center), placed signs at the project site referring interested

parties to contact the OWD and/or PAVE, and sent out monthly general announcements to the County's job clearinghouse and the City of Miami's cable station.

The audit revealed that only 9% of new hires, since the inception of the project, were from priority zone number one and have worked on the project for durations of three weeks or 120 hours. There was only one sign placed at the job site, and no documentation was provided to support the monthly general announcements. PACB's inability to provide requested documentation revealed that it had not implemented prudent and adequate policies to either inform residents of priority zone number one of potential jobs at the project site, and had not effectively educated its subcontractors of CESA requirements.

Overall, PACB did not agree with most of the audit findings, stating it has complied with contract terms, policies and procedures. PACMO stated that the audit report did provide a better understanding of the total construction costs being projected by PACB, and an ability to more fully address the issues raised in the report.

Audit of PACB's Quality Control Program

The OIG conducted an audit of the Performing Arts Center Builders' (PACB) Quality Control Program (QC Program). A main objective of the audit was to determine if the QC Program's testing and inspection activities were documented in such a manner as to be a reliable indicator of compliance with the Program's specifications. The OIG also sought to evaluate PACB and its subcontractors' responses to QC issues in the performance of their work, in particular, their efforts to document found defects, causes for rejection, and any remedial or corrective actions taken.

The County's contract with PACB requires the construction manager to provide all related services to ensure that project's

quality objective is met. The contract's project manual sets forth the specific requirements of the QC Program, including the specifications, methods and procedures to ensure that all items are either inspected or tested, when required by the contract's technical specifications. PACB enlisted the services of The Architects Hall Designers, Inc., to be its designated QC organization (QCORG), whose function is to execute the construction manager's QC Program.

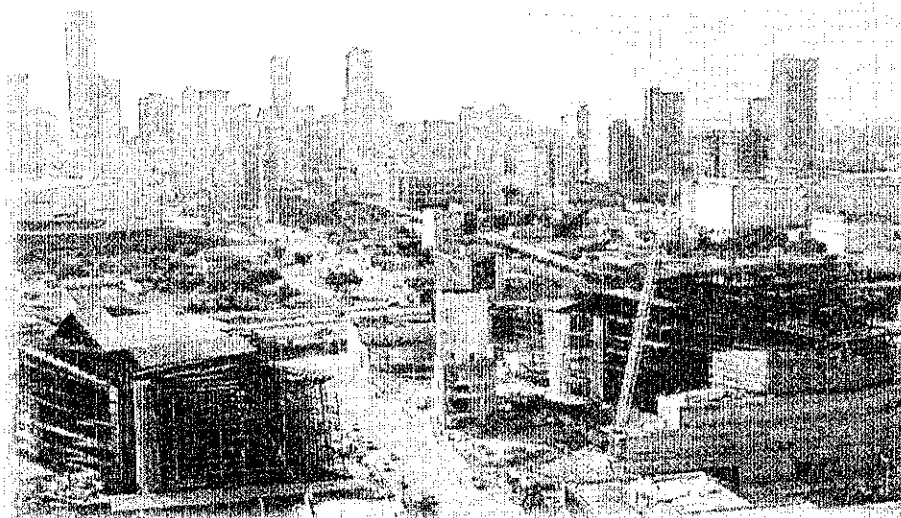
As reported in its audit released in November 2003, the OIG found that PACB had unsatisfactory QC Program documentation and record keeping. In part, this deficiency is due to PACB not providing adequate financial and logistical support to the designated QCORG, thereby adversely impacting its ability to implement effective QC Program record keeping, inspections and subcontractor oversight. The audit also found that PACB could not document that its subcontractors have complied with the approved QC Program requirements for subcontractors, such as conducting and reporting of self-inspections. PACB's efforts, to date, have resulted in an undermanned quality control organization that relies on individuals who may not be qualified to perform their QC Program responsibilities.

The OIG final audit report includes sixteen findings and nineteen recommendations. PACB, in its written response to the OIG's Draft Audit Report, agreed with seven of the findings. Of the remaining nine findings, PACB either disagreed that there was a legitimate finding or did not clearly state its position. In some cases, PACB responded to the finding heading but did not address the recommendation(s).

In several other instances, PACB referred to its *Revised Quality Control Program*, which it claimed addressed many of the OIG's reported concerns of documentation and implementation of the QC Program. The OIG expects that PACB will implement this

revised QC Program and provide assurances to the County that the QCORG will fulfill its role of implementing and monitoring the QC Program, and that it will provide adequate support to the subcontractors to implement their QC Program.

In short, as a result of the OIG audit, in late 2003 and early 2004, PACB took major steps to reform its QC Program. PACB has issued a new QC program manual that has been thoroughly reviewed by representatives from both PACMO and Cesar Pelli & Associates (CP&A, the project architect). Also, PACB has added experienced field-level and senior staff to its QC Program operations. Beginning in 2004, PACB instituted what will become monthly meetings of senior representatives from PACB, PACMO, CP&A and the Performing Arts Center Trust to discuss project quality control issues. Additionally, PACB has enhanced its QC record keeping and reporting procedures and documentation standards.



Performing Arts Center Construction Site

ACHIEVEMENTS OF THE AUDIT UNIT

In 2003, the OIG Audit Unit made great strides in its efforts to impact the way our County government operates. Some of the changes that can be attributed to the unit include:

- Significantly altered the way the Public Works Department operates its contracting process
- Grant monitoring has been significantly elevated
- Increased overtime accountability in the County's Housing Agency's Purchasing Division
- Quality control and oversight measures are being instituted
- Payment processing procedures are being improved, including prompt payment processing for community small businesses, minority, and women owned businesses
- Contract compliance enforcement measures are being implemented
- Proper measures and standards are being put into place for invoice documentation
- Identified structural and organizational weaknesses in JMH's non-resident admission procedures which have resulted in tightening its admissions procedures and strengthening its collection efforts

FUTURE PRIORITIES

The primary goal of the OIG is to restore the public's trust in government. In 2002, input was solicited from the community regarding County government. This input was collected through focus groups and surveys, as part of a County Strategic Planning Initiative. The findings indicated that the two factors that present the County with the most resistance in effecting change are the "lack of community trust in government, and dishonesty of government entities." The community perceived that among the highest challenges facing the County are public trust and confidence in government, followed by crime, drugs and violence. The surveys also demonstrated that the community feels that priorities of Miami-Dade County government should include health, safety, and welfare of residents, ensuring a safe environment to live and work, and promoting a fiscally responsible, cost-effective government. [County Manager's memorandum dated 1/17/2002, re: Strategic Planning Initiative-Preliminary Results of Global Planning Phase.] Another survey, conducted in 2003, also found that County residents distrusted local government [Commission on Ethics and Public Trust Report dated January 2004, cites the 2003 Hays Group Study].

In response to the concerns expressed by the County's citizens, the OIG plans to maintain heightened vigilance in the oversight of County contracts, programs and employees. We will be focusing on issues directly impacting the community, such as corrupt contractors and vendors, and homeland security concerns. The OIG will step up its efforts to expose abuses of power and failure of oversight and mismanagement within Miami-Dade County.

To maintain and increase public awareness of our mission to promote ethics, honesty and efficiency in government and to restore and promote the public's trust in government, we have established the REPORT FRAUD PROGRAM, which consists of our website

and report fraud hotline. These oversight mechanisms will increase the community's access to fraud reporting avenues and will enable the OIG to resolve serious complaints by citizens. The community is encouraged to visit our newly designed website and confidentially report instances of suspected fraud, waste, mismanagement, and abuse of power, while remaining anonymous if they wish. Viewers can learn about who we are and what we do. Readers can download all of our public reports and news releases, can view past annual reports, and visit links to other useful governmental agencies.

In addition to our report fraud website link, the *REPORT FRAUD PROGRAM* consists of a dedicated *HOTLINE*. In an effort to increase public awareness of these programs, the OIG has created a series of REPORT FRAUD posters that will appear on Miami-Dade County Transit buses and in Metro-Rail cars. These posters will provide information on how to report fraud in English, Spanish and Creole. Investigations are initiated upon receipt of credible information.

This year the OIG will continue to keep a watchful eye on the election process, given the fact that we extensively investigated Miami-Dade County's voting machines and the 2002 election irregularities. Our reviews resulted in a set of comprehensive recommendations that provide the County with a blueprint for future successful elections.

For 2004, the Office has made it a priority to focus on innovations in the technology area, and will be updating computer equipment, data retrieval systems, surveillance equipment and other investigative technological resources available for our work.

Another important initiative this year will be the expansion of our oversight of the County's Transit Department as we focus on the expenditure of transit tax revenues. The OIG also lends a hand to many County departments in areas of critical importance, such

as conducting numerous background screening investigations of employees and contractors who will work or seek access to sensitive areas of our government. The Office also makes recommendations to improve security at various County facilities.

2003 PUBLIC REPORTS - Just a Few Examples

The Office continues to respond to allegations of employee misconduct and abuse of power. The OIG assists Miami-Dade County departments by investigating such reported situations. Typical cases involve unauthorized or undisclosed employee interests involving unreported outside income and/or business interests, misuse of property, failure to work scheduled hours or shifts, payroll falsifications and violations of other County policies.

Other OIG public reports include audits, reviews and evaluations of contracts, programs, projects and procedures. Subjects of OIG reports, be they employees, contractors, and/or affected County departments, are given an opportunity to respond to the report in draft form prior to the report's finalization. This next section summarizes some of the more substantial public reports issued by the OIG in 2003. For more reports, visit our website at www.miamidadeig.org and view Press Releases and OIG Reports.

QUALITY NEIGHBORHOOD IMPROVEMENT PROGRAM (QNIP)

During 2002, the OIG selected nine Quality Neighborhood Initiative Bond Programs/Quality Neighborhood Improvement Program (QNIBP/QNIP) resurfacing/drainage contracts for audit. These contracts were held by five different contractors, with four holding two contracts each.

The audit of these contracts resulted in four separate audit reports and describe a variety of QNIP issues including contract provisions, contract payment applications and payment processes, the Department of Business Development's (DBD) oversight activities, the Public Works Department's (PWD) contract management process, and improper and questionable contract costs.

REPORT 1 addressed PWD's payment processing, contract provisions and contract payment applications for QNIP projects and found PWD's contract administration and payment processes to be inefficient in several areas. Audit findings included inconsistent contract language (i.e. payment timeframes), extensive payment durations and the lack of contract oversight in specific areas.

The OIG made recommendations aimed at improving payment processing, as well as protecting the County from unnecessary risk or loss. Specifically, those recommendations included: 1) amending all current and future contract language; 2) consistent use of a "Release of Claim" form for all first-tier subcontractors and for direct suppliers certifying that payment has been received for all previous amounts due; and 3) management monitoring of each phase of the payment process (possibly personnel, including consultants, who are involved in the planning and cost estimating of the projects requesting periodic "Prompt Payment" statistics).

REPORT 2 focused on DBD's monitoring of contractor compliance with the workforce requirement in QNIP contracts.

Overall, the audit found DBD's oversight to be lacking in consistency and effectiveness. There appeared to be some confusion as to which QNIP contracts required monitoring.

The OIG recommended that DBD catalog all QNIP contracts subject to the 10% workforce requirement and ensure that all contracts advertised and awarded clearly reflect this requirement. In order for management to evaluate adequate monitoring of the 10% workforce requirement on all work order in progress, the OIG recommended that project activity logs be modified to a more usable format. These modifications should include a schedule summarizing all open work orders subject to this requirement.

REPORT 3 addressed the QNIP contract management/administration process and found that the contract administration process was poorly managed with flawed practices. Specifically, three conditions were noted: 1) unauthorized usage of the contract's contingency allowance; 2) significant cost variances between work order estimates and final work order costs; and 3) questionable completeness and accuracy of work order contingency allowance amounts.

The OIG recommended that PWD take a more proactive approach in managing and monitoring its QNIP projects, to enable PWD to accurately assign costs to the specific work orders, and that: 1) PWD add items that are commonly used in resurfacing/drainage contracts to the bid and contract specifications, thereby restricting the use of the contingency allowance to appropriate items (i.e. permits and office duty police officers); 2) PWD prepares complete and accurate work order estimates before construction; and 3) PWD develops policies and procedures to include evaluating and to hold them accountable for the quality of their work.

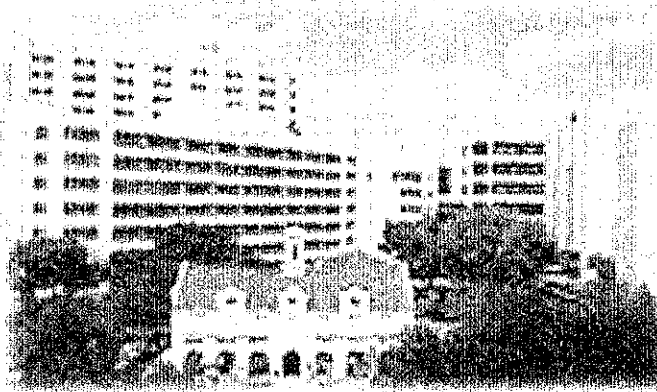
REPORT 4 focused on improper and questionable costs identified during the course of the OIG's audit, and found

1) unauthorized usage of QNIP contracts; 2) questioned costs due to undocumented work and disproportionate costs; and 3) improper unit costs assigned to "Lump Sum" work orders. Recommendations made to PWD were that: 1) all non-QNIP related construction projects/activities be competitively bid; 2) future payments from the contracts identified in this audit be withheld until all questionable costs were recovered; and 3) that PWD seeks to recover all improper payments made under non-competitively priced "lump-sum" work orders that are comprised, in part, of individual work items priced above comparable competitively priced QNIP work items.

Management was given an opportunity to respond during the audit process to the above reports, and their comments showed management's willingness and intent to correct identified deficiencies. Management occasionally challenged specific audit findings, but generally appreciated the in-depth review conducted by the OIG in regards to the QNIP program and have since implemented several important audit recommendations.



Audit Team at Work



JMH - Non-Resident/Non-Emergency Admissions

In December 2003, the OIG issued its audit report of Non-Resident/Non-Emergency Admissions at Jackson Memorial Hospital (JMH), following an investigation regarding a non-resident patient from Guatemala, admitted and treated at JMH's Burn Center, who died in 2001 with an unpaid balance of almost \$2.2 million.

The report was presented to the PHT administration to provide a more comprehensive appreciation of the financial impact of non-resident admissions and to assist in evaluating future measures, which may be adopted by PHT to address similar occurrences. Furthermore, this report serves to identify what actions would be pursued to collect unpaid balances, especially those guaranteed by third parties such as international insurance carriers and foreign governments. The report summarized data compiled by OIG auditors on admissions, lengths of stay and costs related to selected non-resident patients admitted and treated at JMH.

Although cumulative patient account balances exceeded \$85 million, the audit focused on 68 notable cases that represented almost \$16.3 million in unpaid balances, and adjustments exceeding \$2 million. Of the 68 patients, 4 received free services by JMH, 30 had accounts managed by the International Health Center and 34 were other self-pay non-residents.

Examples included a Peruvian patient who received two years' worth of treatment with an unpaid balance totaling \$1.16 million. Another case involved a Saudi national who was admitted with a letter guaranteeing payment from the Saudi Arabian government, but died with an unpaid balance of \$235,500. Four patients from Aruba, all using the same insurance company, collectively had an unpaid balance of \$930,909 for treatments dating from 2001. Additionally, there was a patient from the State of Indiana who received multiple organ transplants and ongoing care for 2½ years who has an unpaid balance of over \$1 million, for which Indiana Medicaid is responsible.

PHT management concurred that policies and processes needed to be improved and provided several remedial actions as a result of the problems highlighted by the audit. Most notably, the PHT intends to assume administrative control of the intake and initial screening process of Jackson Health System hospital patients who utilize the International Health Center, and to use collection agencies specializing in international collections for patients who return to their home countries.

DIXIE TRANSPORT, INC. - Moving and Bonded Storage Contract

Since March 1999, Dixie Transport, Inc., has been responsible for moving and storing property seized by the Miami-Dade Police Department's (MDPD) Court Service Bureau (CSB) on an as-needed basis. The contract was originally for 36 months, with an automatic renewal option for an additional 90 days beyond the contract period. Since August 2003, there have been six consecutive automatic extensions given without a contract amendment. An OIG audit found that the contract was inadequate for the services being rendered, that some of the services provided were outside the scope of the contract, charges for services provided were inaccurately calculated, and charges were not properly

supported. Also, County personnel did not review service charges for accuracy or completeness nor did they maintain a log or record on how often Dixie Transport provided services to the County.

The OIG recommended that Dixie keep proper and detailed records to support all work orders and invoice amounts and that service charges should accurately reflect the terms of the contract. The OIG also recommended to the CSB that it maintain a log or record for services provided by Dixie Transport under the contract, that it determine whether charges submitted are accurate, reasonable and properly calculated, and that it obtain three written quotes for unique items/services when those services are not within the scope of the contract.

Overall, Dixie Transport concurred with most of the OIG findings but disputed certain factual allegations set forth in the findings. It stated that in all cases the amounts on the bills submitted to CSB were completely accurate and that changes would be implemented to improve vendor compliance and CSB monitoring for the remainder of the contract. The Department of Procurement Management (DPM) stated that it would incorporate the OIG's recommendations in the future Invitation to Bid (ITB) in order to develop a replacement contract more representative of its actual use.

OPPORTUNITIES INDUSTRIAL CENTER OF DADE COUNTY (OIC)

The OIG audited reimbursement requisitions submitted by the Opportunities Industrial Center of Dade County (OIC) to Miami-Dade departments and other agencies during the two fiscal years ending September 2001 and 2002. The OIG initiated this audit due to concerns over accounting irregularities involving OIC's former executive director.

OIC is a non-profit organization that provides job placement services, occupational skills training, support service referrals and other various employment and training programs. For the period audited, OIC had contracts with the Miami-Dade Housing Agency (MDHA), the Miami-Dade Empowerment Trust (MDET), the South Florida Work Force (SFWF) and the South Florida Work Force One (SFWFO). For the two fiscal years reviewed, the OIC received \$279,455 from County departments and other agencies.

The OIG audited OIC's accounting books and records and made three main findings: 1) duplicate reimbursements paid by County agencies based upon almost identical supporting documentation submitted by OIC; 2) incomplete and/or missing records from the OIC; and 3) lax oversight by the OCED of its payment processing activities.

Duplicate payments were the most significant OIG audit finding, with \$77,603 overpaid for duplicate reimbursement requisitions where the same supporting documentation, such as payroll registers for the same employees' work hours, were submitted to two or more County agencies. As a result, the OIC was collecting reimbursements two and three times for the same employee work hours.

The OIG also found that lax OCED oversight of its payment processing activities resulted in OIG receiving \$9,937. OCED staff did not detect that the support documentation included in the request for reimbursement had already been submitted, processed and paid on a previous reimbursement requisition.

OIG recommendations included seeking recovery of the duplicate payments and adding a "hold-out" clause in future contracts. This is similar to a retainage account established on construction contracts. This would facilitate comparing the requisitions submitted by a provider, when similar services are provided and paid for among two or more County agencies, within the same timeframe to prevent duplicate billings. The OIG also recommended adding a certification clause to be signed by the provider stating that the listed individuals and their hours worked reflect actual time spent on the identified project.

OCED agreed with the findings and recommendations and has reorganized and initiated stepped-up auditing and monitoring oversight of similar contract providers. OCED has strengthened existing requirements for original documentation, the listing of all funding sources and the proportion of expenditures that will be covered by those funding sources, requiring notification from those sources before releasing funds, and it is mandating the continued use of "closeout" procedures that retain at least 17% of expenditures until all payment and performance issues are resolved. OCED has referred the duplicated reimbursement issue to the County Attorney Office for recovery of the overpaid funds.

PBA Retirees Health Insurance Supplement Program

The Retirees Health Insurance Supplement Program (the Program) is established pursuant to the collective bargaining agreement between Miami-Dade County (County) and the Dade

County Police Benevolent Association (PBA). County monies are the sole funding for the Program and the Program is intended to distribute these County monies to retirees of the bargaining unit. The yearly supplement is a benefit intended to assist retirees in the payment of their health insurance premiums.

Through receipt of an anonymous complaint by retired police officers, the OIG initiated an audit of the County funds received by the PBA and the PBA's administration of the Program. The audit found that 1) there are no official policies and procedures for the Program; 2) the PBA informally waives processing fees for union members amounting to a 96% waiver of all Program participants; and 3) the PBA, on its own, decided to allocate the entire \$350,000 of 2003 County funding to the Nationwide Public Employees Trust (NPET), the PBA's self-insurance plan, which at that time was undergoing severe financial instability and has since been declared insolvent. Not all retirees belong to NPET, thus many retirees received no benefit at all for that year.

The OIG directed its audit recommendations to the PBA and to the County's Labor Management and Employee Appeals Division. The first audit recommendation was that the PBA review its informal Program policies and procedures to determine the extent that such practices have resulted in detrimental treatment to certain Program participants, to renumerate these Program participants for the amount of detriment suffered, and to stop charging non-PBA retirees application and annual administrative fees. The second set of audit recommendations requested the County's Labor Management and Employee Appeals Division to review and monitor other County collective bargaining agreements to ensure that agreed-upon supplements and benefits are being equally distributed to all bargaining unit members (and/or retirees of the bargaining unit) regardless of current or past union membership.

As a result, the PBA has agreed to eliminate the practice of waiving fees for union members only and has stated that it will instead uniformly apply a nominal, substantially lower fee across the board to all Program participants. With regard to the \$350,000 lump sum reallocation to the PBA's failing self-insurance plan, County management responded to the OIG's finding: "While the County contribution has been used differently in the past by distributing it to all retirees equally, nothing in the contract prevents the PBA from using the funds in the manner that it did. The contract only requires that the funds be used for retiree health insurance and they were in fact so used."

Lastly, the OIG requested County management to review similar retirement health insurance supplement programs afforded by other collective bargaining agreements. The OIG was informed that the County's internal auditor is conducting an audit of the Firefighters Retiree Health Insurance Program, and, at year-end 2003, the audit had not yet been completed.

DEPARTURE INCENTIVE PROGRAM (DIP)

In an effort to promote cost effectiveness in County employee programs, the OIG conducted an inquiry of the County's Departure Incentive Program, better known as DIP. This inquiry disclosed that DIP had been abused to the extent that it was costing taxpayers hundreds of thousands of dollars each year for no apparent reason. DIP was created by the Board of County Commissioners in 1995 to provide a departure incentive plan to certain County employees because the County needed to eliminate 1,500 positions. In essence, DIP provided health insurance cost benefits. All eligible employees were given until January 1997 to leave County service in order to receive DIP benefits. The OIG's inquiry determined, however, that in 1997, pursuant to his discretionary authority, the former County Manager extended the

program indefinitely for only Group 1 and Group 2 executives and substantially expanded the program's benefits. The former Manager specifically warranted that he was not creating an automatic entitlement for executives, but rather that DIP would only be awarded where the County's best interests were being served.

Unfortunately, this program did become an automatic entitlement program because every eligible executive who retired after the former Manager's pronouncement, except one executive who did not know about the program, received lucrative DIP benefits. In essence, DIP no longer became an incentive to leave County service, but rather an inducement to stay on longer so as to become eligible for lucrative health insurance payouts. Furthermore, our inquiry found that a number of executives who had already indicated an intention to retire by entering the Deferred Retirement Option Plan (DROP), nevertheless, received DIP benefits. Our inquiry also showed that the County is paying over \$21,600 a month to this group of executives who became eligible after the former Manager's pronouncement in 1997, and faced paying millions more as additional executives would become eligible for DIP.

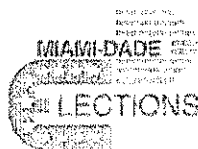
Based upon its findings, the OIG recommended the entire program be eliminated. The OIG specifically alluded to the fact that the County already has in place a much more reasonable and cost effective early departure incentive program that should be used as an inducement to retire. The current County Manager did not agree with the OIG's recommendation to terminate DIP. He did, however, warrant that those executives who are in the DROP, which make up approximately 41% of the executives now eligible to retire, would not be eligible for DIP. He also promulgated stricter criteria for DIP eligibility. As things now stand, the Board of County Commissioners is considering a resolution sponsored by a County Commissioner to terminate DIP.

REPORT ON MIAMI-DADE VOTING SYSTEMS

As a consequence of the 2002 Primary Election debacle, the OIG conducted an inquiry and, among its many reported findings, determined that the touch screen voting equipment purchased by Miami-Dade County in conjunction with the tri-lingual ballot, and the supporting firmware used by the County, was incapable of allowing polling places to open on time without the dedication of tremendous resources.

Most importantly, and perhaps the most crucial advice ever rendered by this Office, was the explicit caution that the County not rely on any new untested upgrades, and to instead plan the election around known limitations. The command staff of the Miami-Dade Police Department, who became the Special Project Management Team, echoed the same sentiments and embraced the OIG's recommendations, thus averting another voting fiasco during the November 2002 election. The OIG has continuously cautioned that all future elections must be planned around the same known system limitations.

After the November 2002 general election, the OIG turned its attention to the procurement process resulting in the selection and purchase of Election Systems and Software, Inc.'s (ES&S) iVotronic touch screen direct recording electronic devices. Our review focused on the representations made by the vendor and expectations of the client (the County) in an area of election systems technology that was relatively new. This was particularly relevant to Miami-Dade County, as our elections needs warranted technological adjustments to the vendor's firmware in order to produce a ballot displaying tri-lingual capabilities. Despite



assurances to the contrary, Miami-Dade County found that the upgrade to accommodate our tri-lingual needs required other resources and logistical adjustments that were not anticipated.

While the County and its Elections Department may now be more knowledgeable and relatively more comfortable with its voting equipment, it is also much wiser in the ways of election voting systems procurement. As debates emerge nationwide about the need for the equipment to print paper voting receipts, the OIG stresses that Miami-Dade County not allow itself again to be blindly led down the path of education by any vendor who wishes to use this County as another live beta test site for its elections voting systems products. To view this report go to [www.miamidadeig.org/reports/voting final report.pdf](http://www.miamidadeig.org/reports/voting%20final%20report.pdf).

Public Awareness Campaign

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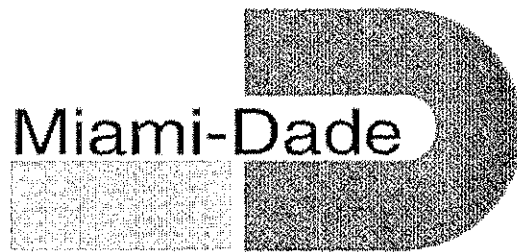
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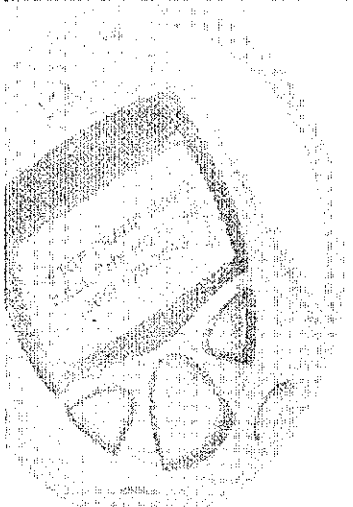
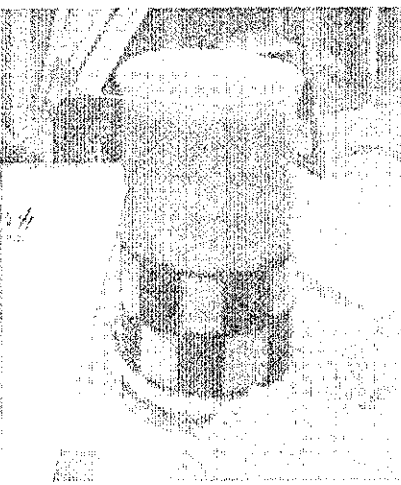
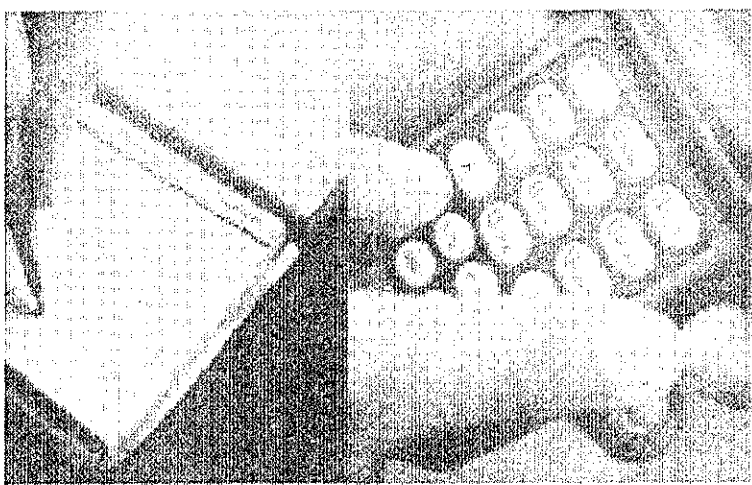
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